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insured. All mares to be removed, and payment made
before the 15th of January 3.

SHIPPING.

ARRIVALS.
 September 14.—Waverley, schooner, 85 tons, Captain Bennett, from Newcastle, 24th instant, in ballast. Laidley, Ireland, and Co. agents.
 September 14.—Sarah Ann, schooner, 150 tons, Captain Croft, from Melbourne, 11th instant. Laidley, Ireland, and Co. agents.
 September 14.—Waverley, schooner, 75 tons, Captain W. R. Croft, from Melbourne, 11th instant. Laidley, Ireland, and Co. agents.
 September 14.—Waverley, schooner, 150 tons, Captain Croft, from Melbourne, 11th instant. Laidley, Ireland, and Co. agents.
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DEPARTURES.
 September 14.—Waverley, schooner, 85 tons, Captain Bennett, for Newcastle, 24th instant, in ballast. Laidley, Ireland, and Co. agents.
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PROSPECTED DEPARTURES.
 The day—Waverley, schooner, 85 tons, Captain Bennett, for Newcastle, 24th instant, in ballast. Laidley, Ireland, and Co. agents.
 The day—Sarah Ann, schooner, 150 tons, Captain Croft, for Melbourne, 11th instant. Laidley, Ireland, and Co. agents.
 The day—Waverley, schooner, 75 tons, Captain W. R. Croft, for Melbourne, 11th instant. Laidley, Ireland, and Co. agents.
 The day—Waverley, schooner, 150 tons, Captain Croft, for Melbourne, 11th instant. Laidley, Ireland, and Co. agents.

COASTWISE INWARDS.
 September 14.—Waverley, schooner, 85 tons, Captain Bennett, from Newcastle, 24th instant, in ballast. Laidley, Ireland, and Co. agents.
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IMPORTS.
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of an answer, we can easily furnish them abundant documents in proof, which bear names not to be called into question.

The Tariff which has been superseded recognised the limits to which the Government might go without stimulating illicit distillation. Nothing can be more explicit than the admission of his EXCELLENCY'S Financial Minute of July last. He there states his fears that "any addition to the present scale would induce smuggling and illicit distillation to an extent which would neutralise the benefit to the revenue consequent on the increase of duty." That "the amount of the bonus would be sufficient to induce an habitual disregard of the law." There are many gentlemen entrusted with office who do not consider the moral effect of their policy. If they should upon the whole be gainers they would not be at all distressed at the corruption of society coincident with their gain. The statements of the GOVERNMENT are a protest against that great temptation, and we must add—that great crime. We look upon small acts of petty larceny and the expedients of the smuggler as of far less moral turpitude, than those committed by men of education who create everywhere an irresistible temptation to wrong doing. In the same spirit we suppose the letter to Sir CHARLES HOTHAM was framed by his EXCELLENCY. He there states that the borders of the two colonies are distinguished by this class of mischief. The duties being different, the transfer of custom-made goods from a territory where they are law to a territory where they are high, is accordingly promoted,—thus defrauding the colony in which the goods are actually consumed. Besides this evil, the GOVERNMENT-General has most correctly inferred that wherever the habits of an unprincipled prevail moral mischief will follow far beyond a merely illicit trade, and will induce an habitual disregard of the law. What, however, most strike any gentleman who will compare these different documents is that both, although in different forms, offer that very "bonus" which his EXCELLENCY deems in his Financial Minute of July last, to be the probable result of any augmentation in the Tariff of 1852. It is scarcely conceivable that the same Executive that could have advised his EXCELLENCY to insert the paragraph in the Financial Minute of July, which we have just quoted, could immediately afterwards recommend such an equalisation of the duties as would create illicit distillation in every nook and corner within the colony of New South Wales.

The operation of similar inducements was attested by the CHAIRMAN of COMMITTEES and Mr. OAKES, of Parramatta. The production of ardent spirits in the colonies is, perhaps, far more easy than in any other part of the world. The mountain glen, the hill, the fuel, are everywhere at hand. Detection of the process could only be possible through some treacherous informer. From certain parts of Ireland emigrants have arrived in thousands who understand the business of distilling as well as any chemist in the colony, and who, more than this, have traditional forms of construction by which a still could be produced at the cost of certainly not more than forty shillings. The practice of distillation is considered to be no infraction of the moral law. The exaction of the duty is regarded by a large class of men as a species of respectable plunder. Many who would not steal a pin from a private individual would look upon the evasion of the customs as an event to be celebrated. We have before us a memoir of "General" MORT, a celebrated man, who was transported to this colony for the share he took in the Irish Rebellion. There he has a long account of his expedients for producing brandy during the reign of Captain KING, and when the means of detection were infinitely greater. He records this event with the utmost self-approbation:—Having a quantity of peaches, he did not wish them to be wasted. He owed nothing to the Government, and the Government had no right to interfere. Such was the logic of the General, and it is the logic of all imperfectly educated men.

We hope the changes which have been wrought in the Tariff, as submitted by the GOVERNMENT, in his Message, may mitigate the evils to be apprehended; but the increase of the duty on rum will be attended with the most serious consequences, should a decline in the value of labour or any other cause offer temptation. According to statements made in the House, and not to be disputed, one hundredweight of sugar produces about eight gallons of worth spirits, which, at 9s per gallon, is worth £72. The cost of the sugar (with the increased duty) would be about £12s. The profit, therefore, derived by illicit distillation, would be £22 10s. per cwt., or £50 per ton! What an enticing prospect for the shepherds of the Australian mountains, who, watching their still with one eye, and the flocks with another, will divide the time between their pastoral and spiritual cares.

If it should prove that the present duty is sufficient to remunerate the smuggler for illicit distillation, it follows that all the evils described in both the Minute and the letter to Sir CHARLES HOTHAM will inevitably result. This colony will raise up a practice so much deprecated within its own bounds, and it will be instrumental in carrying over to the territory of Port Phillip a portion at least of the spirits so produced, subject to no higher risks than are now confessedly incurred on the borders to evade the higher duties which prevail in Victoria.

The main object, as it appeared upon the face of his EXCELLENCY'S Message of Wednesday last, was the cure of difficulties which had arisen between the two colonies. The resolutions passed on the same day, however, entirely destroyed the remedy proposed by the Government. We presume that no loss was lost in conveying these resolutions to the Government of Victoria; but if that promptitude was shown, it would be necessary for a further intimation to be sent on Friday that another change had been accomplished! Whatever may have been the faults of the Legislature of Victoria—and they have not been few—we shall henceforth be deprived of all right to taunt them with their want of fixed principles in their commercial and financial affairs. Nothing which can be found—performed in the most extravagant mood of vacillation—nothing in the records of their Council—will blush to come into comparison with the vagaries of our own. They will say to any proposition coming from our Government for the adjustment of the Tariff, or for any scheme of co-operation,—"we will not act in concert with a colony which has no fixity of purpose, and which changes with every wind." This is one of the most serious mischiefs resulting from our late epidemic of legislation. We can henceforth assume no plumes. We must drop down to the level of our neighbours, and we must resign that moral authority which was perhaps a better foundation of future influence than any adventitious priority, or any mere titular distinction.

We are reminded of the ingenious dangle

who desiring a present from her lover had inserted the wish in her letter, but feeling that this request was rather eccentric, added as a postscript—that she had made every effort to recall the letter, but that the postman was beyond reach; and then another postscript, that a second messenger had been successful in overtaking the postman, but that he had positively refused to give up her communication. It is not impossible that Mr. RENDALL, in his letter of the 12th September, to Sir CHARLES HOTHAM, may have been able to add a postscript equally ingenious, and equally successful. Sir CHARLES having been a little bothered with similar perplexities, will, no doubt, carefully conceal any correspondence as delicate and confidential.

In the course of the debates many hints were thrown out by the Government and the squatters had come to an understanding. Turning to the Financial Minute of his EXCELLENCY of July last, it will be found that he has stated that an assessment upon stock ought to be imposed in mere fairness, and for the expenses occasioned by the stockholding interests of the colony. The officers of the Government in recommending the New Tariff Message of the 12th instant, stated that if it were adopted in its entirety, the duty on stock would not be imposed. The inference drawn, and stated broadly by some honorable members, was that a tacit understanding existed between the Executive and the squatters in the House, to induce a measure of the measure. In the resolutions of Wednesday last, that support was not given. In the bill on Thursday the duty on tea was doubled by the vote of the squatters. On the former occasion as a perfect vindication of both parties from any such coalition, we are bound in honesty to admit that that illusion is gone. It is a fact that must not be denied that the squatters, and they only, among the representatives, voted for the tea duty—that they did so in the face of a clear intimation that they would be called upon to settle any deficiency that might hereafter be proved to exist, by an assessment on stock. We have uniformly favoured the squatters. The popular view of their position is greatly mistaken. We have shown that exaggerated reports have induced the multitude to look upon their position and privileges with jealousy. We are quite convinced that the colony would not be benefited by their violent interference with their pursuits, and that it would be disgraced by any disturbance of their legal rights. But what is now to be said? The augmentation of the duty on sugar might be perhaps the necessary consequence of the increase of duty on spirits. It was impossible that men who had voted to raise the spirits even one shilling should refuse to adjust the raw material to the augmented duty on the manufactured article. It is one bad consequence of the disturbance of a sound tariff, that it involves extensive changes, and renders commerce insecure. But every temperance argument urged in favour of the duty on spirits prohibited the increase of taxation upon tea; every mere spectator must have been struck with the facility with which some gentlemen changed the line of their argument, when they turned from tea to sugar and from sugar to tea! Upon the spirit question they felt a religious horror of the evils to be apprehended from illicit distillation; but upon tea, evidently the antagonist of spirits, know all over the world as their rival in popular taste, and destined to become their most effectual destroyer,—all this rhetoric was forgotten.

The squatters have persuaded themselves that they pay the bulk of this tax. But this is a total mistake. They pay the tax just as a grocer or spirit merchant, and not otherwise. They will lose by the imposition of the increased duty if they are under engagement to supply their men for any long time, just as they would gain were the duty to be removed under similar circumstances—just as traders lose or gain on the alteration of the tariff—and not otherwise. The idea that they pay the duty is probably a traditional one. When they had as many as one hundred convict servants to supply with tea and sugar, this doctrine would have been true—just as it is true in America, where the master provides subsistence for his slaves and no more. But wages, whether paid in coin or otherwise, are determined, not by the will of the employer, nor by the will of the employee, but by all the circumstances of the community to which they belong. It is therefore utterly fallacious to assume that the duty imposed will fall upon the squatters excepting as they and their families are consumers. It is a total delusion that they and not their men are the tax payers for a commodity they receive as wages. The statement of one of the squatters members that the consumption of tea and sugar by the men, exceed the rations, and that usually the excess supplied by the squatter is at a profit so ample that it covers the whole, would make this still more apparent. We must imagine that this statement, though extremely candid, must have been extremely exaggerated; but, if it be true, the case stands thus: the employer is bound to supply his men with a certain quantity of rations—he is not bound to supply that which is consumed in excess of the contract. And should he at the present moment have a stock of tea and sugar, he will derive precisely the same advantage which a wholesale grocer would realise by the rise. The instead of being a contributor to the revenue, he will become merely an intermediate trader, who takes up from the consumer the profits of all parties concerned, from the plantation to the tea-cup.

We do not pretend to say the duties imposed will be felt by the working classes as an intolerable burden. No part of the community ought to be placed in a situation in a country like this to feel the pressure of taxation. But we say that the levying of such a tax by the assistance of the squatters, which falls not only upon their own, but upon other classes of working men or families engaged in any pursuits in the colony, lays them open to the charge of a tacit understanding with the Government. No gross compact, certainly—no act of bargain and sale—no words have passed—no agreement on stock. But we need not argue what is perfectly well understood—that there are certain flashes of intelligence which communicate the secrets of the soul, which cannot be reduced to language, and which need not be interpreted by signs.

What is the position of our scheme of taxation in this country? We see a large proportion devoted to the improvement and protection of property alone, or confined to the interests which exist by and for the property-holding classes only. But when we turn to the Tariff, we find one large portion of the revenue is derived from what are called the vices of the working men—luxuries which they might dispense with, and which they have as much right to consume as their superiors.

Another set of taxed articles are necessities of life, consumed equally by the rich and the poor, by the high and the low, according to the number of individuals which the family is composed. It is an excuse to say that the working man can pay for this extra imposition. The question is—ought he to pay? Are those to whom our present constitution has given unlimited power, justified in making him pay? Have they not thrown upon the moveable and non-wealthy classes the burdens of maintaining their own security, and improving their own estates, so far as that work can be done by the public? We certainly do not think that the squatters, as a class, ought to be called upon to pay a special taxation to meet the deficiencies of the revenue. We deprecate and denounce as unjust all attempts to balance advantages secured under a contract sanctioned by the Crown, by a new class—taxation. The motive stated by his EXCELLENCY for the re-imposition of this tax may be just, but the chief reason urged in the House for its imposition appears to us to be founded upon a principle which would make all kinds of property derived from the Crown insecure. The Government, as a landlord, may have acted foolishly; as a steward, it may have acted corruptly. The squatters may have been keen men of business, and a turn of fortune may have made their bargain an exceedingly advantageous one. But far be it from us to sanction the imposition of an assessment on stock to detract from the value of that bargain, if made by competent authority and under the guarantees of the law. We regret, however, to see the squatters placed in a false position. They have set an example by this very tax to other classes, to do what they themselves have deprecated. The very arguments which have induced them to cast this burden upon the general population, would justify that population in throwing back the burden, increased tenfold. It is the old Roy Roy system: men in the highest positions will act upon "that good old plan" with the most solemn air of legislative dignity, which, when attempted by humbler parties, exposes them to the fiercest indignation. The colony would have been disposed to look fairly at the position of the squatters,—they would have said—these gentlemen, as tax payers, contribute their quota. Although residing in remote districts, they have no personal interest in nine-tenths of the expenditure. They have no churches, or schools, or roads, or court-houses, or constables, or any of those things which are the mass of the population withdrawn, they would be able to conduct their affairs, and dispose of their chief property, by the aid of a few factors and a shipping port. Yet they pay as do all other classes for the conveniences of civilization in its most perfect forms. Public justice would have said, why then impose special burdens upon them? Why deal with their interest in a way which no other interest would tolerate? Why take from them an advantage which the gold revolution has conferred upon them?—which they gained by the accidental rise in the value of their possessions, or in the profits of their pursuits? All this we should have been disposed to enforce and maintain: we should have protected every right that the squatters could have established. But there are principles infinitely more important than the interests of any class; and we express the anxiety of independent men, when we say, the time has come when the system of taxation must be entirely revised—when burdens must be made to fall in proportion to the benefits received—when the man who earns his £2 per week shall not be called upon to pay as much to the revenue as those who obtain their £50 per week,—when the delusions about employers paying taxes because they become retail dealers must be exploded and abandoned.

In the course of the discussion strong opinions were expressed against the nominee majority. It was stated as a grievance, that persons holding their appointments from the Crown, assisted only by the squatters, should have carried a measure of obnoxious taxation. We entirely dissent from the general attacks upon the nominee members, but there must be an exception when the Tariff is under discussion. That they are legally qualified to do so, is a question which we do not intend to discuss. At the present moment the deceased was killed, and no sufficient reason was given for the death. It was a question of life or death, and the nominee members, who were the only ones who were not disqualified by the squatters, should have carried a measure of obnoxious taxation. We entirely dissent from the general attacks upon the nominee members, but there must be an exception when the Tariff is under discussion. 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On one unit of whom it may concern.
 Edward Blanka, ex Starling Farm, Carlisle, from Liverpool.
HATTO and HUGHES have received in-
 structions to sell by auction, at their Sale
 345, George-street, on **TUESDAY**, the 17th instant, at 11
 o'clock, as follows:
 1. A diamond, 55-55-4 holes Marston, slightly damaged.

Terms, cash.
 Useful Household Furnishings.
OWDEN and THRELKELD are instructed
 to sell by auction, at the City Mart, 211,
 Street, THIS DAY, the 14th instant, at 12 o'clock,
 a quantity of household furniture, viz.—
 Washstands, dressing tables,
 Bedsteads,
 Square pianoforte, by Broadwood
 And many useful articles.
 Terms, cash.
 The Licensed Hotel of Messrs. James Stewart and Co.
 By order of Mr. John Morris, Official Assignee.
OWDEN and THRELKELD will sell by

entire stock of Messrs. James Stewart and Co.; also, four Improved sail, bottom, corner, main, do.
Sailed at noon.

Important Sale!!!
Preliminary Notice.
Private sale of Building site at Burnside, on the line of Railway
from Sydney to Parramatta, since the total operation of the
line.

OWDEN and THEREKELD have re-
ceived instructions to sell by auction, on the
day, at an early day,
the most choice allotments, suitable for villa or cottage resi-

trains runs to this land in twelve minutes from Sydney; therefore, equal to Woolloomooloo, and the best situation in the neighbourhood of the city and seaport, having all the advantages.

of the country, with pleasant conveyance by an easy rail-
 carriage, instead of the only available means of an ordinary
 passenger, inasmuch that they have reserved in-
 stead of sell them valuable increments, would all the stimu-
 lators and builders and the public to the fact—that the railway
 in vicinity would be immediately to the railway
 now be considered very good in the great demand, both
 in this land now offered as at the great central station, both
 in the railway and in the railway, and in the railway
 at this land adjacent an established town, and must have a
 value on this account.
 Every day will be fixed for the sale; meantime the public
 invited to inspect the land.

Terms, liberal.

MOVED FARM OF TWO-THREE Acres of Land, with Outlines

and Out-buildings, Suez and other improvements, situated within thirteen miles of Sydney, on the Liverpool Road, earning off at Irish Town, a little beyond the twelfth mile-stone.

OWDEN and THRELKELD have received instructions from Mr. Joseph Mowat to sell the

...the City Market, 131 George-street, on MONDAY, May 24th, 1922, at 11 o'clock.
 Farm situated as above, containing 43 acres, of which seven acres are now under cultivation, being cropped with hay, grain, &c.; thirteen acres are cleared and ready for cultivation; the twenty-acre wood is now ferns & a paddock, well fenced and timbered. With the Land is a Cottage, containing four rooms, pantry, and loft twenty feet high; also, a clabbed house, suitable for a barn, good stables, and a new house for the driver. There is also a garden with a good vegetable garden and a few fruit trees. There is a constant supply of good water on the premises. The furniture, stock, farm implements, &c., can be taken if required.
 Terms 25/-.

OWDEN and THREKELD will sell by auction, at the City Mart, 211, George-street, MONDAY, the 24th September, at 12 o'clock, a large, well-furnished, and commodious family residence, with all the modern improvements, and a large garden, bounded by the waters of Botany Bay, part of an original grant from Mr. Crown to Mr. John Webb.
Terms, cash.

House, Crown-a-ree, near the South Head Road, adjoining the new buildings of Mr. Cline, near the corner shop, known as Mr. Palmer's Grocery Shop, lately Mr. Tully's.

OWDEN and THREKELD will sell by

above: two bedrooms, each with a closet, a bathroom, a kitchen, a living room, a dining room, a breakfast room, a terrace, a porch, a garage, and a swimming pool. The house is located on a large lot and is surrounded by trees and landscaping. The house is in excellent condition and is a must-see for anyone looking for a home in this area.

OWDEN and THRELKELD are in-

structed to sell by auction, at Garrod's (late
(*) Warr, No. 6 of North-street, on TUESDAY, the 18th
at, half-past 2 o'clock,
1 square iron tank
1 iron cistern
1 ditto ditto, with curbs
3 square iron cisterns

FAMILY RESIDENCES in Crown-street, Henry Hills,
on the high ground between the South Head Road and Mr.

OWDEN and THRELKELD will sell by
auction, at the City Mart, 311, George-street,
ON SATURDAY, the 21st day of September, at 11 o'clock,
 a substantial and commodious dwelling house, well situated
 as above, presently occupied by Messrs. Wain and
 Partners. The buildings are of brick, on a strong foundation, and
 fully built of the best materials, and well adapted in the
 basement of each is a kitchen and cellar.
THE GROUND-FLOOR consists of a hall, drawing-room, par-

The **FIRST FLOOR** is a several bed balcony, with spacious, large bedroom in front, and one behind; also a bathroom leading to the **ATTIC FLOOR**, in which are two comfortable bedrooms.

The **YARD** is spacious, being of some 5 double lengths—the width from front to rear 100 feet. At the rear an airplane size storage sized shed, 18 x 12, is near the bottom of east yard.

On account of whom it may concern,
Turpanina

Three-Barrel Bags
Table Damask
Twines
Shoe Tapest
Paper, &c., &c.
More or less damaged. Freshly for Sale.

R. ROBERT MURIEL will sell by public auction, at his Rooms, No. 268, Georgia-st., **THIS DAY, Saturday, the 10th instant, at 11 o'clock** early.

The above goods,
Much and slightly damaged by damp.
No. A quantity perfectly sound.
Terms, cash.

For Invoice No. 344.
By order of the Official Assignee, E. A. Macchodhoo, Esq.
To the Honorable Esquire of Robert Frithorne, Esq.
Yours PROLIC, without any correction the finest sailing
boat in the colony, was triumphantly the silver eng, valued
at five hundred and fifty guineas.

R. ROBERT MURIEL has received imperative instructions from the Official Assignee, **Macintosh, Esq.**, to sell by public auction, at his Rooms, **55A, George-street, THIS DAY, the 16th instant, at noon precisely,** the first-class yacht **FROLIC**, with all her appurtenances, —

One new gunter mainsail, Scumail, and jib

One ditto ditto, one very good ditto
Two good forearm, one guff-mashed
One new ring-tail, one halibut job
One square-eall, with yard and boom complete
Three lower masts, two segments, 30, & 36.
Two extra bowsprits, one job-boom
One skylight hatch, with patent glass, 30, & 36.
One wooden hatch, one oak table
One detached pump and hose, one strong tackle, 30, & 36.
One water keg
One water pump, and about 2 tons from halibut

Bigging, Iron, and other Blobs, Sags, &c. &c.
 of which are nearly new, and of the most costly description.
 Terms, cash.

Household Furniture and Sundries.
 The property of a gentleman giving up housekeeping.
R. ROBERT MURIEL will sell by public
 auction, at his Rooms, 258, George-street,
 9 DAY, the 14th instant, at 11 o'clock precisely,
 consisting of several and substantial household furniture, ten-

On account of whom it may concern.
To Upholsterers, Parties Furnishing, &c.
MESSRS. FRITH and PAYTEN will sell
by auction, at their Furniture Sale Rooms, 43,
-street, on **TUESDAY, the 18th instant, at 10 o'clock,**
a quantity of **second-hand** very elegant **Assorted**

102	No. 323	1 piece	Seersloth,	6 1/2 x 20,	100 yards
	340	1 ditto	ditto	6 1/2 x 20,	150
105	375	1 ditto	ditto	7 x 20,	100
	397	1 ditto	ditto	7 x 20,	200
108	381	1 ditto	ditto	8 1/2 x 20,	100
	393	1 ditto	ditto	8 1/2 x 20,	100

100 yards.

Terms, cash.

Superior Hyacinthins To.
1000 Packages.
Without Reserve.
To Growers and Speculators.
MESSRS. FRITH and PAYTEN are in-
structed by the importers to sell by auction, at
Room 41, Pitt-street, on **WEDNESDAY, 19th instant, at**
clock.
500 chests superior hyacinthins

400 half ditto ditto ditto
Terms at sale.

THE BATTLE 7

[illegible]

